# Is 'web of life' spaceship's glue?

Somewhere between the energy crunch of the '70s and the first photos of the planet came the term 'space ship Earth.' The term denoted a new awareness of the fragile human sur-

sup Lartn. 'Interem denoted a new awareness of the fragile human surroundings.' "Technology alone won't help us out of the energy crisis. It will take a whole educational process to show people the delicate wet of life we are hulled to the control of the contro

Moore is an advocate of alternative energy sources. The Upland Hills school in Oxford practices what Moore and others preach. Although there is no practical replacement for Con-sumers Power and Detroit Edison,' there are alternatives to the power resource problems.

"I'VE FOUND that people today have a great desire to find out about

alternative energy," Moore said. At Upland Hills each summer, for example, a group of people with diverse backgrounds gather to test and

me to plane in the control of the co

going to soar out of the reach of most consumers within our lifetime." Moore is hooked on alternatives, primarily solar, wind and methane

primarily solar, wind and methane power.

The emphasis is on the passive systems, he said. Such systems store solar heat in rock or another medium. Natural air flow, rather than fans or water pumps, circulates the heat.

An Upland Hills Environmental Awareness Center is being built by volunteer effort. The center incorporates several alternate energy sources. Eventually, demonstrations of gardening, biological pest control and bee-keeping will be held there.

"It is being built with all Michigan-made materials," Moore said. "Plate glass for the solar heater is from Michigan for walls will be made of Michigan for walls will be made of Michigan flow of the solar heater is from Building code esticitions made the Upland Hills project difficult, said Moore.

"But the power companies and

Moore.
"But the power companies and everybody else at first just looked at us as a bunch of mus," he said. "Now we're working hand in hand with the Oakland County Planning Commission."

sion."

MOORE SAID he thinks his lifestyle could accept a limit of three kilowatts per day, which can be supplied by

solar heaters and wind collectors. He emphasized a change of lifestyle because he doubts others could do as

because he doubts others could do as well.

"I shudder to think of a power fail, ure on Long Island," he said "Or the pandemonium it would create in a place like Palm Springs as opposed Beaverton, Mich."

Francis Weaver, who regularly attends the series, said Moore was the first in the series to express optimism for the future. "Up until now, the future has seemed so beak," she said. She and another method the stutter has seemed so beak, "she said. She and another method the said and praised Moore's optimism. Mrs. Smith said," I'm only hope his ideas are practical but I honestly have a hard time thinking of these ideas on a large said, such as the power needed torus a hospital or other health care facility."

Moore admitted the future would Moore admitted the future would probably hold a place for present methods of energy production, even nuclear energy. "But we've got to keep that use down, for the obvious dangers involved."

Two more lectures are scheduled. On April 6 will be the second half of the lecture on alternative energy. "The Nuclear Power Debate" will be held May 4.

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## CPAs offer tax tips, nostalgia

By JACKIE KLEIN

This is the time of year for tax tips, and a Southfield certified Public Accountant firm has some freebies.

A frequent question, according to Correll, Cucinella & Company CPAs is, "A friend of mine claims part of his buses as at ay deduction, fine he were souse as a tax deduction since he uses a spare room for an office. Can I do he same thing?"

The answer, in brief, is "probably

not."

The Internal Revenue Service has substantially changed the rules in this area. reducing the application of the deduction, according to Bruce Correll.

"A taxpayer can't deduct expenses for using his home for business unless he uses a part of his house exclusively, and on a regular basis, as his principle place of business," Correll explained.

"Analter stimulation for defunction."

place of business," Correll explained.
"Another stipulation for deduction, is that the office must be used exclusively as a place of business for meeting with clients, patients or customers. If you're an employee, the use must also be for the convenience of your

THE IRS. Correll said, hasn't explained exactly what "convenience of the employer" means in this

instance.

Another common question is,
"Because I'm a working mother. I have to hire a babysitter. Can I deduct her wages on my income tax?

This time, the brief response is "postible".

This time. The utile 1-appear appraisally."
The IRS allows you a credit of 20 per cent of the total wages you pay your babysitter while you're working. To be eligible, you must maintain a household for either a dependent under the age of 15, a spouse or other dependent

SUDS & SCISSORS

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"The amount of the credit is based on the lesser amount of either your wages, your spouse's wages or \$2,000." Correll said. "In other words, the tax credit can't exceed \$400, 20 per cent of \$2,000."

82,000. To say \$400, 20 per cent of However, if you have more than one such dependent, the tax credit can be as much as \$800, but can't exceed that amount.

Speaking of tax ties.

as much as \$800, but can't exceed that amount.
Speaking of tax tips, the Southfield-based Michigan Association of Certified Public Accountants, wants everynce to have an excuse for a celebration. Our federal income tax is celebrating its 65th birthday. Unfortunately, there are no plans to retire the old law. But wouldn't it be nice if they restored the 1913 rate—aft one per cent on taxable incomes up to 820,000?
ABOVE \$2,000, THERE was something called a "super tax" which rose to a whopping six per cent on incomes above \$500,000.

above \$500,000.

The Michigan Association of Certified Public Accountants, the source of this historic lore, also supplied these nuggets:

\*There was an income tax before the control of the control of

tans instoric lore, also supplied these inggets:

\*There was an income tax before inggets:

\*There was an income tax before institution and \$1.287 tax in 1850 on its \$25,000 salary and \$1.83 outside income.

\*When the Civil War muded, the income cares soud on 1 figure ut says, to spend it all. So they distributed the excess cash to the states and wiped the law off the books.

\*The tax was revived in 1894, but was challenged successfully on constitutional grounds. It took the 16th armendment to clear the way for the tax law which took effect March 1, 1913.





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